## LATE MANUFACTURED / MOBILE HOME MUNICIPAL FEE Lottery and Gaming Credit Claim Form

Owners of manufactured / mobile homes (unit) subject to a monthly municipal permit fee may qualify for a Lottery and Gaming Credit which will reduce monthly municipal fees for **2010**.

If you were the owner of the unit described below on January 1, 2010 **AND** you use the property as your primary residence, you can claim the Lottery and Gaming Credit on your monthly municipal permit fee by completing and signing the following certification. **Do not claim the credit if the unit is not your primary residence. You can have only one primary residence. The credit cannot be claimed on business property, rental units, land, garages or other properties that are not your primary residence, or by a non-Wisconsin resident.** 

To claim the credit, this form must be submitted to the Department of Revenue on or before **October 1, 2010**.

Lot/Account Number	☐ Town☐ Village☐ City	(Name)
	County of	
	School District Name	
	Net Fair Market Value	(Form PA-118, municipal clerk)
I attest, under penalty of law, that as of January 1, 2010, I am the owner of the unit described above and that I use it as my primary residence. I understand that I am to notify the municipal treasurer within 30 days of the date on which I no longer own the property or no longer use the property as my primary residence.		
Signature		Date
Type/print name clearly		

## This application must be submitted prior to October 1, 2010.

Return this form to: Wisconsin Department of Revenue 6-97

PO Box 8971

Madison WI 53708-8971

For Use By Department of Revenue Only	
1. Net fair market value of unit (not to exceed \$8,100)	(1)
2. Equalized value school tax rate of district where unit is located	(2)
3. Lottery credit (1) x (2)	(3)
4. Monthly credit deduction (3) ÷ 12 months	

LC-320 (R. 11-09) Wisconsin Department of Revenue